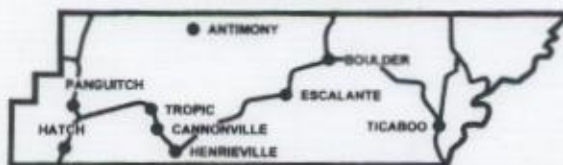


GARFIELD COUNTY

County Commissioners
Clare M. Ramsay
H. Dell LeFevre
Leland F. Pollock
Camille A. Moore,
Auditor/Clerk



55 South Main Street, P.O. Box 77 • Panguitch, Utah 84759
Phone (435) 676-8826 • Fax (435) 676-8239

Joe Thompson, Assessor
Jeannie Henrie, Treasurer
James D. Perkins, Sheriff
Barry L. Huntington, Attorney
A. Les Barker, Recorder
Russell Bulkley,
Justice Court Judge

August 1, 2011

Dear Property Owner:

Enclosed is the form you will need for your appeal to the Board of Equalization. Please fill out one form for each piece of property. **The completed form must be returned to the Garfield County Clerk's Office by Friday, September 9, 2011.** Upon receipt, an appointment time will be assigned to you. **Please be sure to include your telephone number** on your application. The Garfield County Board of Equalization will be represented at the hearing by a designated hearing officer from the Statewide Appraisal Trust.

The current market value of your property was determined by an experienced appraiser, as required by Utah Code 59-2-701, using appraisal techniques which are recognized as standard valuation procedures. Please remember that you must have proper documentation setting forth the facts supporting your request for an adjustment to the value of the subject property. Your appeal will be denied if you fail to provide the minimum evidence required by the Board.

General Information For Filing

Basis for Adjustment:	The Garfield County Board of Equalization only considers matters related to the <u>valuation</u> of property for tax purposes. The amount of tax and other issues not related to the value cannot be considered by the Board. <u>Only current year values can be appealed.</u> If you have an appeal pending with the State Tax Commission for a previous year, you must still file an appeal with the Board for the current year.
Burden of Proof:	You must present facts to the Board to support your claim that the Assessor's value on your property is incorrect
Authority of the Board:	The Board may raise, lower or maintain the value of your property based on the facts presented by you and the Assessor.

Once again, an appointment time can not be assigned unless the clerk's office has received your appeals form for each piece of property to be considered. If you have any questions, please contact the clerk's office at (435) 676-1100.

Sincerely,

A handwritten signature in blue ink that reads "Camille A. Moore".

Camille A. Moore, Clerk/Auditor
Clerk, Board of Equalization

GARFIELD COUNTY "BOARD OF EQUALIZATION" APPLICATION

Please return this application by September 9th to: Garfield County Auditor, PO Box 77, Panguitch, UT 84759

Appointment times for you to meet with the Board will be made after the application is returned.

A separate application needs to be completed for each parcel you are appealing.

Only the current year "MARKET VALUE" can be evaluated at BOE.

Taxes owed or issues other than valuation will not be considered.

Property Owner Name			Property Serial Number
Mailing Address			Telephone Number
City	State	Zip	Physical Address of property [if known]

BASIS FOR APPEAL:

1. () Recent sale or purchase of the property. (Attach a copy of the closing document)
2. () Recent appraisal of the subject property. (Attach a complete copy of the appraisal)
3. () Recent sale of comparable properties. (Attach proof of selling prices of comparable properties)
4. () Capitalized income derived from commercial property. (Attach complete financial statements)
5. () Cost of Construction. (Attach copy of costs)
6. () Other (explain) _____ (Attached any documentation)

Based on the above, it is my opinion the current market value of this property is \$ _____

___ I wish to appear before the board.

___ I do not wish to appear before the board but wish to have the board's decision based on consideration of the information submitted.

I understand I retain the right to appeal to the Utah State Tax Commission if I am not satisfied with the BOE decision.

I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that information submitted to the Board and the decision of the Board are public record, unless protected by law. If the Board is unable to make a decision on or before November 30 of the review year, I am responsible to pay all taxes due by November 30th or be subject to applicable penalties and interest. If taxes are paid and the Board subsequently reduces the value and taxes, a refund will be issued.

Date: _____ Signature: _____

AUTHORIZATION TO REPRESENT OWNER

() Attorney () Agent () Other (explain) _____

Representative Name _____ Business Name _____

Business Address _____ Business Phone _____

I hereby authorize the above named person to represent me before the Garfield County Board of Equalization.

Witness _____ Owners Signature _____

THIS AREA TO BE USED BY THE COUNTY BOARD OF EQUALIZATION

- ___ Appeal granted.
 ___ Appeal denied.
 ___ Appeal dismissed for lack of evidence.
 ___ 10 day "Notice of Intent to Deny the Appeal. Additional Information needed. Deadline _____

	Assessment Code	Current Market Value	Market Value after BOE
Real Estate	_____	_____	_____
Improvements	_____	_____	_____
Personal Property	_____	_____	_____
Comments:	_____		

Hearing Officer Signature _____

Assessor Recommendation:	Action initiated by Assessor Yes ___ No ___
Approve ___ Deny ___ Need more info ___	Value agreed to with tax payer _____